

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0172 Miles City Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,577,739.19	4,576,940.75	798.44	0.00	0.00	0.00
21XX Support Services - Students	264,165.11	264,165.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,565.43	11,565.43	0.00	0.00	0.00	0.00
222X Educational Media Services	224,426.72	224,426.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,123.87	142,369.54	1,754.33	0.00	0.00	0.00
24XX Support Services - School Administration	522,933.63	513,585.31	9,348.32	0.00	0.00	0.00
25XX Support Services - Business	123,390.93	0.00	123,390.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	603,334.68	597,589.32	5,745.36	0.00	0.00	0.00
27XX Student Transportation Services	55,162.51	55,162.51	0.00	0.00	0.00	0.00
31XX Food Services	171,690.29	171,690.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,664.47	3,664.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,754.29	78,754.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,219.16	0.00	XXXXXXXXXX	3,219.16	0.00	0.00
<b>Totals</b>	6,784,170.28	6,639,913.74	141,037.38	3,219.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,784,170.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 141,037.38/6,639,913.74		2.12%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0173 Kircher Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	193,641.46	193,641.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,234.00	4,234.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,135.40	1,135.40	0.00	0.00	0.00	0.00
222X Educational Media Services	396.48	396.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171.30	171.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,354.65	2,354.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,400.41	0.00	19,400.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,781.85	18,781.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,391.14	12,391.14	0.00	0.00	0.00	0.00
31XX Food Services	14,883.10	14,883.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	698.04	0.00	XXXXXXXXXX	698.04	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,961.95	7,961.95	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	276,049.78	255,951.33	19,400.41	698.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	276,049.78					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,400.41/255,951.33		7.58%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0177 Trail Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	33,252.92	33,252.92	0.00	0.00	0.00	0.00
222X Educational Media Services	480.35	480.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,417.14	0.00	2,417.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,434.91	3,434.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,143.50	4,143.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,020.76	1,020.76	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	44,749.58	42,332.44	2,417.14	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	44,749.58					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,417.14/42,332.44		5.71%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0179 Spring Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,481.71	31,481.71	0.00	0.00	0.00	0.00
222X Educational Media Services	972.57	972.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,996.17	0.00	2,996.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,710.30	2,710.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,010.25	4,010.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,224.91	1,224.91	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	43,395.91	40,399.74	2,996.17	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	43,395.91					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,996.17/40,399.74		7.42%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0182 Cottonwood Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,616.05	37,648.05	0.00	968.00	0.00	0.00
222X Educational Media Services	1,364.05	1,364.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,929.83	0.00	2,929.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,573.39	4,573.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,453.90	5,453.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	547.64	0.00	XXXXXXXXXX	547.64	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,224.91	1,224.91	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	54,709.77	50,264.30	2,929.83	1,515.64	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	54,709.77					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 2,929.83/50,264.30		5.83%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0184 Moon Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	29,821.40	29,821.40	0.00	0.00	0.00	0.00
222X Educational Media Services	169.73	169.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,370.23	2,370.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	620.00	0.00	620.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,586.81	2,586.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,504.50	1,504.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	408.31	408.31	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	37,480.98	36,860.98	620.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	37,480.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 620.00/36,860.98		1.68%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0187 Kinsey Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	166,392.16	166,392.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	339.78	339.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,145.10	10,145.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,640.00	2,640.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,274.73	0.00	12,274.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,545.94	37,894.94	0.00	6,651.00	0.00	0.00
27XX Student Transportation Services	32,369.00	32,369.00	0.00	0.00	0.00	0.00
31XX Food Services	20,002.16	20,002.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,228.39	11,228.39	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	299,937.26	281,011.53	12,274.73	6,651.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	299,937.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 12,274.73/281,011.53		4.37%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0189 S Y Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,271.22	31,271.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	370.00	370.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,812.72	0.00	3,812.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,726.59	4,726.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,410.85	1,410.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,224.92	1,224.92	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	42,816.30	39,003.58	3,812.72	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	42,816.30					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,812.72/39,003.58		9.78%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0190 S H Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	42,338.29	42,338.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,609.90	0.00	3,609.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,484.72	2,484.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,139.50	2,139.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	816.61	816.61	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	51,389.02	47,779.12	3,609.90	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	51,389.02					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,609.90/47,779.12		7.56%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**09 Custer**  
**0192 Custer County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,299,544.81	2,296,393.23	3,151.58	0.00	0.00	0.00
21XX Support Services - Students	242,410.86	241,089.16	1,321.70	0.00	0.00	0.00
221X Improvement of Instruction Services	751.41	751.41	0.00	0.00	0.00	0.00
222X Educational Media Services	90,105.02	90,105.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,561.53	102,695.17	2,631.36	7,235.00	0.00	0.00
24XX Support Services - School Administration	332,616.83	332,616.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,906.75	0.00	79,906.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	466,552.17	459,622.25	429.92	6,500.00	0.00	0.00
27XX Student Transportation Services	264,561.09	224,979.04	0.00	39,582.05	0.00	0.00
34XX Extracurricular - Activities	37,104.04	37,104.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	197,157.76	197,157.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	720.00	0.00	XXXXXXXXXX	720.00	0.00	0.00
<b>Totals</b>	4,123,992.27	3,982,513.91	87,441.31	54,037.05	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,123,992.27					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 87,441.31/3,982,513.91		2.20%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.